



OFFICE OF MANAGEMENT AND BUDGET

2 CFR Part 200

Uniform Administrative Requirements, Cost Principles, and Audit Requirements

AGENCY: Office of Management and Budget.

ACTION: Guidance.

SUMMARY: This document announces the availability of the 2022 Compliance Supplement (2022 Supplement) for the Office of Management and Budget's uniform administrative requirements, cost principles, and audit requirements regulations. This document also offers interested parties an opportunity to comment on the 2022 Supplement.

DATES: The 2022 Supplement replaces the 2021 Supplement (issued in August 2020), its Addenda 1 & 2 (issued in December 2021 and January 2022), and the technical update (issued April 2022). The Supplement applies to fiscal year audits that cover any period beginning after June 30, 2021.

All comments to the 2022 Supplement must be in writing and received by **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Late comments will be considered to the extent practicable.

ADDRESSES: Comments will be reviewed and addressed, when appropriate, in the 2023 Compliance Supplement. Electronic mail comments may be submitted to: <http://www.regulations.gov>. Please include "2 CFR Part 200 Subpart F – Audit Requirements, Appendix XI-Compliance Supplement - 2022" in the subject line and the full body of your comments in the text of the electronic message and as an attachment. Please include your name, title, organization, postal address, telephone

number, and e-mail address in the text of the message. Comments may also be sent to: GrantsTeam@omb.eop.gov.

Please note that all public comments received are subject to the Freedom of Information Act and will be posted in their entirety, including any personal and/or business confidential information provided. Do not include any information you would not like to be made publically available.

The 2022 Supplement is available online on the OMB home page at <https://www.whitehouse.gov/omb/office-federal-financial-management/>

FOR FURTHER INFORMATION CONTACT: Recipients and auditors should contact their cognizant or oversight agency for audit, or Federal awarding agency, as appropriate. The Federal agency contacts are listed in appendix III of the Supplement. Subrecipients should contact their pass-through entity. Federal agencies should contact Gil Tran at Hai_M._Tran@omb.eop.gov or (202) 881-7830 or the OMB Grants team at GrantsTeam@omb.eop.gov.

SUPPLEMENTARY INFORMATION: The 2022 Supplement (2 CFR part 200, subpart F, and appendix XI to Part 200) adds five new programs (that are funded by the American Rescue Plan Act) and provides updates on many other programs, where necessary. In total, the 2022 Supplement contains audit guidance for 235 individual programs and 48 clusters of programs from 22 Federal agencies. The 2022 Supplement is a continuation of efforts to maximize the value of grant funding by applying a risk-based, data-driven framework that balances compliance requirements with demonstrating successful results. It requires a review for performance reporting for 63 programs. As part of the development of the audit guidance contained in the Supplement, OMB shared the draft language developed by the agencies with recipient and audit stakeholders, including the American Institute of Certified Public Accountants (AICPA), the National Association of State Auditors, Controllers and Treasurers (NASACT), the US Government

Accountability Office (GAO), and agency Inspector General offices for comments. The comments were reviewed, adjudicated, and addressed by the relevant agencies and OMB. All necessary changes are reflected in the final published version.

Deidre A. Harrison,

Acting Controller.

[FR Doc. 2022-10182 Filed: 5/11/2022 8:45 am; Publication Date: 5/12/2022]